## RECEIVED

## OFFICE OF THE CODE REVISER LEGISLATIVE BUILDING OLYMPIA, WA 98504

IN THE MATTER OF THE PROPOSED INITIATIVE TO THE PEOPLE Relating to business and use taxes PETITIONER: Christopher M. Ward 1805 Water St. SW Olympia, WA 98501

## **CERTIFICATE OF REVIEW (pursuant to RCW 29A.72.020)**

I hereby certify that petitioner's proposal (I-2370.1/11) was received in the office of the Code Reviser on January 12, 2011, that I have reviewed the proposal, and that any recommendations, if any, have been communicated to the petitioner.

Dated January 14, 2011

K. KYLE THIESSEN Code Reviser

By

Jennifer Arnold Assistant Code Reviser

Filed

JAN 19 2011

SECRETARY OF STATE

## Initiative Measure No. 1118

- AN ACT Relating to business and occupation taxes; adding a new
- 2 section to chapter 82.04 RCW; and adding a new section to chapter 35.21
- 3 RCW.
- 4 BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:
- NEW SECTION. Sec. 1. A new section is added to chapter 82.04 RCW to read as follows:
- 7 (1) This chapter does not apply to income received by a small business.
- 9 (2) For the purposes of this section, "small business" has the same 10 meaning as provided in RCW 39.29.006.
- 11 (3) The tax rates imposed under this chapter for all businesses,
- 12 other than a small business, must be raised by two-tenths of one
- 13 percent over the rate existing on December 31, 2010.
- 14 NEW SECTION. Sec. 2. A new section is added to chapter 35.21 RCW
- 15 to read as follows:
- 16 (1) A city may not impose a business and occupation tax on income
- 17 received by a small business.

- 1 (2) For the purposes of this section, "small business" has the same 2 meaning as provided in RCW 39.29.006.
  - --- END ---